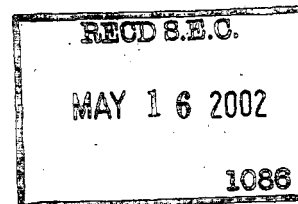


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Centrys
NYSE



May 16, 2002

Ms. Krista M. Hughes
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Verizon New England Inc., 7% Debentures, Series B, due 2042 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on May 16, 2002. Tentative listing date - May 21, 2002.

Sincerely,

Paras elasho

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MAY 21 2002

**THOMSON
FINANCIAL**

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